

EXHIBIT B

W.R. Grace
Hours by Each Professional
September 1 - 30, 2008 (Deloitte Tax LLP)

	Position	Hours	Billing Rate	Professional Fees
COLLINS, BRYAN P	Partner	1.00	\$ 680	\$ 680
10 year Carryback Rule Issue		1.00		\$ 680
KESHK, AHMAD G	Director	13.60	\$ 680	\$ 9,248
GRANT, NICHOLAS C	Senior	2.80	\$ 400	\$ 1,120
IP Migration		16.40		\$ 10,368
CRYAN, THOMAS M	Director	0.50	\$ 680	\$ 340
GOLDSTEIN, SETH B	Principal	2.20	\$ 680	\$ 1,496
GORDON, JARED H	Principal	5.40	\$ 680	\$ 3,672
STEINSALTZ, MICHAEL E	Partner	5.60	\$ 680	\$ 3,808
ALEX, ANU T	Assistant Manager	22.00	\$ 400	\$ 8,800
WAXMAN, SCOTT B	Consultant	11.00	\$ 290	\$ 3,190
Amended return, Section 304 transaction, foreign tax credit issues & miscellaneous consulting		46.70		\$ 21,306
GORDON, JARED H	Principal	0.50	\$ 680	\$ 340
Administrative Matters incl. billing		0.50		\$ 340
COSELLA, KERRIE A	Administrative Ass't	1.00	\$ 70	\$ 70
Total Administrative Services Fees		1.00		\$ 70
Subtotal Deloitte Tax LLP Fees for September 2008		65.60		\$ 32,764
Out of Pocket Expenses Deloitte Tax LLP for September 2008				\$ 20
Total Deloitte Tax LLP Fees for September 2008				\$ 32,784